



3015 (02-09-04)

**ANNUAL REPORT**

OF

Name: CAMPBELLSPORT MUNICIPAL WATER UTILITY

Principal Office: P.O. BOX 709  
CAMPELLSPORT, WI 53010

For the Year Ended: DECEMBER 31, 1998

WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*



## SIGNATURE PAGE

I \_\_\_\_\_ of  
(Person responsible for accounts)

\_\_\_\_\_  
CAMPBELLSPORT MUNICIPAL WATER UTILITY  
(Utility Name) , certify that I

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

\_\_\_\_\_  
(Signature of person responsible for accounts)                      (Date)

\_\_\_\_\_  
(Title)



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**IDENTIFICATION AND OWNERSHIP**

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**Exact Utility Name:** CAMPBELLSPORT MUNICIPAL WATER UTILITY**Utility Address:** P.O. BOX 709  
CAMPELLSPORT, WI 53010**When was utility organized?** 6/1/1935**Report any change in name:****Effective Date:****Utility Web Site:**

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**Utility employee in charge of correspondence concerning this report:**

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**Name:** DIANE LEMKE**Title:** CLERK/TREASURER**Office Address:**P.O. BOX 709  
CAMPBELLSPORT, WI 53010**Telephone:** (414) 533 - 8321**Fax Number:** (414) 533 - 5298**E-mail Address:**

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**Individual or firm, if other than utility employee, preparing this report:**

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**Name:** DONALD VILIONE**Title:** CPA**Office Address:** VIRCHOW, KRAUSE & COMPANY, LLP20800 SWENSON DRIVE  
P.O. BOX 867  
WAUKESHA, WI 53187-0867**Telephone:** (414) 798 - 8900**Fax Number:** (414) 798 - 8977**E-mail Address:** dvilione@virchowkrause.com

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**Are records of utility audited by individuals or firms, other than utility employee?** YES

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**Individual or firm, if other than utility employee, auditing utility records:**

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**Name:** DONALD VILIONE**Title:** CPA**Office Address:** VIRCHOW, KRAUSE & COMPANY, LLP20800 SWENSON DRIVE  
P.O. BOX 867  
WAUKESHA, WI 53187-0867**Telephone:** (414) 798 - 8900**Fax Number:** (414) 798 - 8977**E-mail Address:** dvilione@virchowkrause.com**Date of most recent audit report:** 3/22/1999**Period covered by most recent audit:** January 1, 1998-December 31, 1998



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**IDENTIFICATION AND OWNERSHIP**

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**Names and titles of utility management including manager or superintendent:**

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**Name:** MARK GRUBER**Title:****Office Address:**

P.O. BOX 709

CAMPBELLSPORT, WI 53010

**Telephone:** (414) 533 - 8321**Fax Number:** (414) 533 - 5298**E-mail Address:**

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**Name of utility commission/committee:**

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**Names of members of utility commission/committee:**

ANTHONY DEISS

CRAIG GRUBER

RICHARD HEISLER

GERHARD NESS

NORMAN SERWE

DEAN UELMEN

DALE ZINGSHEIM

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**Is sewer service rendered by the utility?** NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO**Date of Ordinance:**                     **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

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**Provide the following information regarding the provider(s) of contract services:**

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**Firm Name:**

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**Contact Person:****Title:****Telephone:****Fax Number:****E-mail Address:**

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**Contract/Agreement beginning-ending dates:****Provide a brief description of the nature of Contract Operations being provided:**



**INCOME STATEMENT**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	399,938	386,300	<b>1</b>
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401)	102,859	78,207	<b>2</b>
Depreciation Expense (403)	83,159	82,565	<b>3</b>
Amortization Expense (404)	0	0	<b>4</b>
Taxes (408)	54,583	54,187	<b>5</b>
<b>Total Operating Expenses</b>	<b>240,601</b>	<b>214,959</b>	
<b>Net Operating Income</b>	<b>159,337</b>	<b>171,341</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	<b>6</b>
<b>Utility Operating Income</b>	<b>159,337</b>	<b>171,341</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	<b>7</b>
Nonoperating Rental Income (418)	0	0	<b>8</b>
Interest and Dividend Income (419)	6,198	3,534	<b>9</b>
Miscellaneous Nonoperating Income (421)	0	0	<b>10</b>
<b>Total Other Income</b>	<b>6,198</b>	<b>3,534</b>	
<b>Total Income</b>	<b>165,535</b>	<b>174,875</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	<b>11</b>
Other Income Deductions (426)	0	0	<b>12</b>
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>165,535</b>	<b>174,875</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	131,491	129,259	<b>13</b>
Amortization of Debt Discount and Expense (428)	7,800	13,682	<b>14</b>
Amortization of Premium on Debt--Cr. (429)	0		<b>15</b>
Interest on Debt to Municipality (430)	21,947	25,079	<b>16</b>
Other Interest Expense (431)	0	0	<b>17</b>
Interest Charged to Construction--Cr. (432)	0	0	<b>18</b>
<b>Total Interest Charges</b>	<b>161,238</b>	<b>168,020</b>	
<b>Net Income</b>	<b>4,297</b>	<b>6,855</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	229,710	222,855	<b>19</b>
Balance Transferred from Income (433)	4,297	6,855	<b>20</b>
Miscellaneous Credits to Surplus (434)	0	0	<b>21</b>
Miscellaneous Debits to Surplus--Debit (435)	0	0	<b>22</b>
Appropriations of Surplus--Debit (436)	0	0	<b>23</b>
Appropriations of Income to Municipal Funds--Debit (439)	0	0	<b>24</b>
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>234,007</b>	<b>229,710</b>	



**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	0	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	0	
<b>Nonoperating Rental Income (418):</b>		
NONE		3
<b>Total (Acct. 418):</b>	0	
<b>Interest and Dividend Income (419):</b>		
INTEREST ON BOND FUNDS	6,198	4
<b>Total (Acct. 419):</b>	6,198	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONE		5
<b>Total (Acct. 421):</b>	0	
<b>Miscellaneous Amortization (425):</b>		
NONE		6
<b>Total (Acct. 425):</b>	0	
<b>Other Income Deductions (426):</b>		
NONE		7
<b>Total (Acct. 426):</b>	0	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		8
<b>Total (Acct. 434):</b>	0	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		9
<b>Total (Acct. 435)--Debit:</b>	0	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		10
<b>Total (Acct. 436)--Debit:</b>	0	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		11
<b>Total (Acct. 439)--Debit:</b>	0	



**INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Revenues (account 415)					<b>0</b>	<b>1</b>
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					<b>0</b>	<b>2</b>
Payroll					<b>0</b>	<b>3</b>
Materials					<b>0</b>	<b>4</b>
Taxes					<b>0</b>	<b>5</b>
<b>Other (list by major classes):</b>					<b>0</b>	<b>6</b>
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	



**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

<b>Description (a)</b>	<b>Water Utility (b)</b>	<b>Electric Utility (c)</b>	<b>Sewer Utility (Regulated Only) (d)</b>	<b>Gas Utility (e)</b>	<b>Total (f)</b>	
Total operating revenues	399,938	0	0	0	<b>399,938</b>	<b>1</b>
Less: interdepartmental sales	0		0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents					<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
.					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>399,938</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>399,938</b>	



**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	3,825,114	3,705,702	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	414,525	329,986	<b>2</b>
<b>Net Utility Plant</b>	<b>3,410,589</b>	<b>3,375,716</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	4,825	4,825	<b>3</b>
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	<b>4</b>
<b>Net Nonutility Property</b>	<b>4,825</b>	<b>4,825</b>	
Investment in Municipality (123)	0	0	<b>5</b>
Other Investments (124)	0	0	<b>6</b>
Special Funds (125)	0	0	<b>7</b>
<b>Total Other Property and Investments</b>	<b>4,825</b>	<b>4,825</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	402,289	234,471	<b>8</b>
Temporary Cash Investments (132)	0		<b>9</b>
Notes Receivable (141)	0	0	<b>10</b>
Customer Accounts Receivable (142)	71,049	68,319	<b>11</b>
Other Accounts Receivable (143)	57,639	59,322	<b>12</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	<b>13</b>
Receivables from Municipality (145)	0	171,562	<b>14</b>
Materials and Supplies (150)	13,635	14,281	<b>15</b>
Prepayments (165)	0	0	<b>16</b>
Other Current and Accrued Assets (170)			<b>17</b>
<b>Total Current and Accrued Assets</b>	<b>544,612</b>	<b>547,955</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	23,725	31,525	<b>18</b>
Extraordinary Property Losses (182)	0	0	<b>19</b>
Other Deferred Debits (183)	0	0	<b>20</b>
<b>Total Deferred Debits</b>	<b>23,725</b>	<b>31,525</b>	
<b>Total Assets and Other Debits</b>	<b>3,983,751</b>	<b>3,960,021</b>	



**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	49,265	49,265	<b>21</b>
Appropriated Earned Surplus (215)			<b>22</b>
Unappropriated Earned Surplus (216)	234,007	229,710	<b>23</b>
<b>Total Proprietary Capital</b>	<b>283,272</b>	<b>278,975</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	0		<b>24</b>
Advances from Municipality (223)	418,170	495,333	<b>25</b>
Other long-Term Debt (224)	2,600,000	2,600,000	<b>26</b>
<b>Total Long-Term Debt</b>	<b>3,018,170</b>	<b>3,095,333</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)	803	3,637	<b>28</b>
Payables to Municipality (233)	163,644	111,678	<b>29</b>
Customer Deposits (235)			<b>30</b>
Taxes Accrued (236)	52,592	52,683	<b>31</b>
Interest Accrued (237)	68,266	129,029	<b>32</b>
Other Current and Accrued Liabilities (238)			<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>285,305</b>	<b>297,027</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)			<b>35</b>
Other Deferred Credits (253)	0	0	<b>36</b>
<b>Total Deferred Credits</b>	<b>0</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Miscellaneous Operating Reserves (265)			<b>37</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	397,004	288,686	<b>38</b>
<b>Total Liabilities and Other Credits</b>	<b>3,983,751</b>	<b>3,960,021</b>	



**NET UTILITY PLANT**

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Sewer (c)</b>	<b>Gas (d)</b>	<b>Electric (e)</b>	
<b>Plant Accounts:</b>					
Utility Plant in Service (100)	3,825,114	0	0	0	<b>1</b>
Utility Plant Purchased or Sold (391)					<b>2</b>
Utility Plant in Process of Reclassification (392)					<b>3</b>
Utility Plant Leased to Others (393)					<b>4</b>
Property Held for Future Use (394)					<b>5</b>
Construction Work in Progress (395)					<b>6</b>
Utility Plant Acquisition Adjustments (396)					<b>7</b>
Other Utility Plant Adjustments (397)					<b>8</b>
<b>Total Utility Plant</b>	<b>3,825,114</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	414,525	0	0	0	<b>9</b>
<b>Total Accumulated Provision</b>	<b>414,525</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>3,410,589</b>	<b>0</b>	<b>0</b>	<b>0</b>	



## ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year</b>	329,986				<b>329,986</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	83,159				<b>83,159</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	1,785				<b>1,785</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage	3,402				<b>3,402</b>	<b>10</b>
Other credits (specify):						<b>11</b>
Meter Adjustment	905				<b>905</b>	<b>12</b>
<b>Total credits</b>	<b>89,251</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>89,251</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	4,712				<b>4,712</b>	<b>15</b>
Cost of removal	0				<b>0</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>4,712</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,712</b>	<b>19</b>
<b>Balance End of Year</b>	<b>414,525</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>414,525</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	No					<b>21</b>
If yes, what is the rate?						<b>22</b>



**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
<b>Other (specify):</b>					
15 ACRES - CORNER OF SPRING & HELENA	2,825			2,825	2
LAND ON SPRING STREET	2,000			2,000	3
<b>Total Nonutility Property (121)</b>	<b>4,825</b>	<b>0</b>	<b>0</b>	<b>4,825</b>	
Less accum. prov. depr. & amort. (122)	0			0	4
 <b>Net Nonutility Property</b>	 <b>4,825</b>	 <b>0</b>	 <b>0</b>	 <b>4,825</b>	



**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Additions:</b>		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
<b>Total Additions</b>	<u>0</u>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
<b>Total accounts written off</b>	<u>0</u>	
<b>Balance end of year</b>	<u><u>0</u></u>	



**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>	
<b>Electric Utility</b>							
Fuel for generation					0	0	1
Other					0	0	2
<b>Total Electric Utility</b>					<b>0</b>	<b>0</b>	

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	0	0	1
Water utility	13,635	14,281	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
<b>Total Materials and Supplies</b>	<b>13,635</b>	<b>14,281</b>	



## UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
\$2,600,000 BOND ISSUE	7,800	181	23,725	1
<b>Total</b>			<b>23,725</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				2
<b>Total</b>			<b>0</b>	



**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	49,265	1
<b>Changes during year (explain):</b>		<b>2</b>
<b>Balance end of year</b>	<b>49,265</b>	



**BONDS (ACCT. 221)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

<b>Description of Issue (a)</b>	<b>Date of Issue (b)</b>	<b>Final Maturity Date (c)</b>	<b>Interest Rate (d)</b>	<b>Principal Amount End of Year (e)</b>
-------------------------------------	----------------------------------	--	----------------------------------	---

NONE



**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Advances (223)</b>					
ADVANCE FROM MUNICIPALITY	11/21/1991	12/31/2003	5.75%	15,138	<b>1</b>
ADVANCE FROM MUNICIPALITY	07/31/1992	12/31/2003	5.75%	20,417	<b>2</b>
ADVANCE FROM MUNICIPALITY	10/31/1992	12/31/2003	5.75%	28,749	<b>3</b>
ADVANCE FROM MUNICIPALITY	09/17/1991	12/31/2003	5.75%	15,307	<b>4</b>
ADVANCE FROM MUNICIPALITY	12/31/1993	12/01/1998	3.23%	0	<b>5</b>
ADVANCE FROM MUNICIPALITY	03/15/1994	12/01/1998	3.23%	0	<b>6</b>
ADVANCE FROM MUNICIPALITY	01/01/1996	07/01/2006	5.00%	258,543	<b>7</b>
ADVANCE FROM SEWER	01/01/1996	07/01/2006	5.00%	55,163	<b>8</b>
ADVANCE FROM MUNICIPALITY	12/10/1992	12/31/2003	5.75%	24,853	<b>9</b>
<b>Total for Account 223</b>				<b>418,170</b>	
<b>Other Long-Term Debt (224)</b>					
WATER SYSTEM REVENUE BOND ANTICIP NOTE	01/15/1997	01/15/2002	4.85%	2,600,000	<b>10</b>
WATER SYSTEM REVENUE BOND ANTICIP NOTE	08/01/1994	08/01/1997	4.85%	0	<b>11</b>
<b>Total for Account 224</b>				<b>2,600,000</b>	



**TAXES ACCRUED (ACCT. 236)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	52,683	1
<b>Accruals:</b>		
Charged water department expense	54,583	2
Charged electric department expense		3
Charged sewer department expense		4
<b>Other (explain):</b>		
ALLOCATION TO SEWER UTILITY FOR SHARED METERS	610	5
<b>Total Accruals and other credits</b>	<b>55,193</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	52,683	6
Social Security taxes	1,868	7
PSC Remainder Assessment	733	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>55,284</b>	
<b>Balance end of year</b>	<b>52,592</b>	



**INTEREST ACCRUED (ACCT. 237)**

1. Report below interest accrued on each utility obligation.  
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
NONE	0			0	1
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Advances from Municipality (223)</b>					
ADVANCES FROM MUNICIPALITY	6,798	21,947	22,281	6,464	2
<b>Subtotal</b>	<b>6,798</b>	<b>21,947</b>	<b>22,281</b>	<b>6,464</b>	
<b>Other long-Term Debt (224)</b>					
ADVANCE FROM SEWER	1,385	2,764	2,770	1,379	3
WATER REVENUE BOND ANTICIPATION NOTES	0			0	4
WATER REVENUE BOND ANTICIPATION NOTES 1997	120,846	128,727	189,150	60,423	5
<b>Subtotal</b>	<b>122,231</b>	<b>131,491</b>	<b>191,920</b>	<b>61,802</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	6
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>129,029</b>	<b>153,438</b>	<b>214,201</b>	<b>68,266</b>	



**CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)**

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	288,686	0	0	0	0	<b>288,686</b>	<b>1</b>
<b>Add credits during year:</b>							
For Services	23,888					<b>23,888</b>	<b>2</b>
For Mains	67,870					<b>67,870</b>	<b>3</b>
<b>Other (specify):</b>							
For Hydrants	16,560					<b>16,560</b>	<b>4</b>
<b>Deduct charges (specify):</b>							
NONE						<b>0</b>	<b>5</b>
<b>Balance End of Year</b>	<b>397,004</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>397,004</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						<b>0</b>	<b>6</b>



**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
NONE		2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Special Funds (125):</b>		
NONE		3
<b>Total (Acct. 125):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		4
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	71,049	5
Electric		6
Sewer (Regulated)		7
<b>Other (specify):</b>		8
<b>Total (Acct. 142):</b>	<b>71,049</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)	42,493	9
Merchandising, jobbing and contract work		10
<b>Other (specify):</b>		
SPECIAL ASSESSMENTS	15,146	11
<b>Total (Acct. 143):</b>	<b>57,639</b>	
<b>Receivables from Municipality (145):</b>		
NONE		12
<b>Total (Acct. 145):</b>	<b>0</b>	
<b>Prepayments (165):</b>		
NONE		13
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		14
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Other Deferred Debits (183):</b>		
		15
<b>Total (Acct. 183):</b>	<b>0</b>	



**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Payables to Municipality (233):</b>		
SEWER BILLINGS, RENT, TAXES, BENEFITS, INSURANCE, PRINC & INTEREST	163,644	16
<b>Total (Acct. 233):</b>	<b>163,644</b>	
<b>Other Deferred Credits (253):</b>		
NONE		17
<b>Total (Acct. 253):</b>	<b>0</b>	



**RETURN ON RATE BASE COMPUTATION**

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

<b>Average Rate Base (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
<b>Add Average:</b>						
Utility Plant in Service	3,765,408	0	0	0	<b>3,765,408</b>	<b>1</b>
Materials and Supplies	13,958	0	0	0	<b>13,958</b>	<b>2</b>
<b>Other (specify):</b>					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	372,255	0	0	0	<b>372,255</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Contributions in Aid of Construction	342,845	0	0	0	<b>342,845</b>	<b>6</b>
<b>Other (specify):</b>					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>3,064,266</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,064,266</b>	
Net Operating Income	159,337	0	0	0	<b>159,337</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>5.20%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>5.20%</b>	



**RETURN ON PROPRIETARY CAPITAL COMPUTATION**

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	49,265	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	231,858	3
<b>Other (Specify):</b>		4
<b>Total Average Proprietary Capital</b>	<b>281,123</b>	
<b>Net Income</b>		
Net Income	4,297	5
<b>Percent Return on Proprietary Capital</b>	<b>1.53%</b>	



## **IMPORTANT CHANGES DURING THE YEAR**

**Report changes of any of the following types:**

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**1. Acquisitions.**

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**2. Leaseholder changes.**

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**3. Extensions of service.**

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**4. Estimated changes in revenues due to rate changes.**

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**5. Obligations incurred or assumed, excluding commercial paper.**

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**6. Formal proceedings with the Public Service Commission.**

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**7. Any additional matters.**



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## FINANCIAL SECTION FOOTNOTES

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### Identification and Ownership (Page iv)

August 17, 1999

Ms. Diane Lemke, Clerk Treasurer  
Campbellsport Municipal Water Utility  
P.O. Box 709  
Campbellsport, WI 53010-0790

1998 Analytical Review DWCCA-940-PJL

Dear Ms. Lemke:

The Public Service Commission has completed their analytical review of your 1998 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report.

During our review, we noted that while you have reported in both the 1997 and 1998 annual reports that you are researching your water loss, the utility's water loss reported on page W-10 is still very high. Wis. Admin. Code § PSC 185.85 dictates that losses shall be no greater than 25% for a class D utility system. We recommend that an investigation of leaks be performed for the entire Campbellsport system. If budget and/or personnel constraints prevent your utility from completing this investigation in one year, you may try a phased approach over a number of years. One avenue of assistance for this problem that you may want to consider is the Rural Water Association of Stevens Point. We understand that they do not charge for their time in assisting utilities in investigating leakage and you do not need to be a member of the association to qualify for help. Their number is (715) 344-7778. Their internet home page address is <http://www.wrwa.org>. You will note that they are providing several seminars throughout the state on leak detection between now and the end of the year. You may also call Peter Feneht of our staff at (608) 266-5614 with any questions you may have on this subject. Your water loss will be reviewed again in 1999.

Thank you for your efforts in preparing your 1998 annual report. You may consider our review closed. If you have any questions, please feel free to contact me at (608) 267-9198.

Sincerely,

Peter J. Leege  
Financial Specialist  
Division of Water, Compliance, and Consumer Affairs

PJL:tlk:w:\compl\analytical review letters\Aug 17 1999 rev letters.doc

cc: Mr. Anthony Deiss

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**WATER OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>		<b>Amounts (b)</b>	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)		397,599	1
<b>Total Sales of Water</b>		<b>397,599</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)		0	2
Other Water Revenues (474)		2,339	3
Amortization of Construction Grants (475)		0	4
<b>Total Other Operating Revenues</b>		<b>2,339</b>	
<b>Total Operating Revenues</b>		<b>399,938</b>	
<b>Operation and Maintenance Expenses</b>			
Plant Operation and Maintenance Expenses (600-660)		75,755	5
General Operating Expenses (680-690)		27,104	6
<b>Total Operation and Maintenance Expenses</b>		<b>102,859</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)		83,159	7
Amortization Expense (404)		0	8
Taxes (408)		54,583	9
<b>Total Other Operating Expenses</b>		<b>137,742</b>	
<b>Total Operating Expenses</b>		<b>240,601</b>	
<b>NET OPERATING INCOME</b>		<b>159,337</b>	



**WATER OPERATING REVENUES - SALES OF WATER**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential	5	20	217	1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>5</b>	<b>20</b>	<b>217</b>	
Metered Sales to General Customers (461)				
Residential	602	29,892	184,769	4
Commercial	89	16,262	78,364	5
Industrial	3	687	3,474	6
<b>Total Metered Sales to General Customers (461)</b>	<b>694</b>	<b>46,841</b>	<b>266,607</b>	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		112,584	8
Other Sales to Public Authorities (464)	11	4,393	18,191	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>711</b>	<b>51,254</b>	<b>397,599</b>	



**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name</b> <b>(a)</b>	<b>Point of Delivery</b> <b>(b)</b>	<b>Thousands of Gallons Sold</b> <b>(c)</b>	<b>Revenues</b> <b>(d)</b>
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NONE



**OTHER OPERATING REVENUES (WATER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1)	112,584	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>112,584</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges		5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department		7
<b>Other (specify):</b>		
OTHER WATER REVENUE	2,339	8
<b>Total Other Water Revenues (474)</b>	<b>2,339</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		9
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	



**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>PLANT OPERATION AND MAINTENANCE EXPENSES</b>		
Salaries and Wages (600)	24,297	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	18,764	3
Chemicals (630)	2,227	4
Supplies and Expenses (640)	4,204	5
Repairs of Water Plant (650)	25,982	6
Transportation Expenses (660)	281	7
<b>Total Plant Operation and Maintenance Expenses</b>	<b>75,755</b>	
<b>GENERAL OPERATING EXPENSES</b>		
Administrative and General Salaries (680)	6,803	8
Office Supplies and Expenses (681)	831	9
Outside Services Employed (682)	9,519	10
Insurance Expense (684)	2,172	11
Employees Pensions and Benefits (686)	7,767	12
Regulatory Commission Expenses (688)	0	13
Miscellaneous General Expenses (689)	12	14
Uncollectible Accounts (690)		15
<b>Total General Operating Expenses</b>	<b>27,104</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>102,859</b>	



**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.
--

<b>Description of Tax (a)</b>	<b>Method Used to Allocate Between Departments (b)</b>	<b>Amount (c)</b>	
Property Tax Equivalent		52,592	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		610	2
<b>Net property tax equivalent</b>		<b>51,982</b>	
Social Security		1,868	3
PSC Remainder Assessment		733	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b>54,583</b>	



**PROPERTY TAX EQUIVALENT (WATER)**

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Fond du Lac				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.214232				3
County tax rate	mills		4.529043				4
Local tax rate	mills		6.416999				5
School tax rate	mills		8.320343				6
Voc. school tax rate	mills		1.527196				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>21.007813</b>				10
Less: state credit	mills		1.452737				11
<b>Net tax rate</b>	mills		<b>19.555076</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>6.416999</b>				14
<b>Combined School Tax Rate</b>	mills		<b>9.847539</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>16.264538</b>				17
<b>Total Tax Rate</b>	mills		<b>21.007813</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.774214</b>				19
<b>Total tax net of state credit</b>	mills		<b>19.555076</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>15.139809</b>				21
Utility Plant, Jan. 1	\$	<b>3,705,702</b>	3,705,702				22
Materials & Supplies	\$	<b>14,281</b>	14,281				23
<b>Subtotal</b>	\$	<b>3,719,983</b>	<b>3,719,983</b>				24
Less: Plant Outside Limits	\$	<b>0</b>	0				25
<b>Taxable Assets</b>	\$	<b>3,719,983</b>	<b>3,719,983</b>				26
Assessment Ratio	dec.		0.933803				27
<b>Assessed Value</b>	\$	<b>3,473,731</b>	<b>3,473,731</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>15.139809</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>52,592</b>	<b>52,592</b>				30
Tax Equivalent per 1994 PSC Report	\$	20,723					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>52,592</b>					34



**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	275,854	0	8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	17,790	0	10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>293,644</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	258	0	12
Structures and Improvements (321)	86,767	0	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	183,920	0	15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	210,519	1,138	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	3,041		20
<b>Total Pumping Plant</b>	<b>484,505</b>	<b>1,138</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	873,987	0	22
Water Treatment Equipment (332)	410,913		23
<b>Total Water Treatment Plant</b>	<b>1,284,900</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	265	0	24
Structures and Improvements (341)	0		25



**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			275,854	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			17,790	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>293,644</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			258	12
Structures and Improvements (321)			86,767	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			183,920	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	600		211,057	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			3,041	20
<b>Total Pumping Plant</b>	<b>600</b>	<b>0</b>	<b>485,043</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			873,987	22
Water Treatment Equipment (332)			410,913	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>1,284,900</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			265	24
Structures and Improvements (341)			0	25



**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	483,054		26
Transmission and Distribution Mains (343)	654,544	67,870	27
Fire Mains (344)	0		28
Services (345)	96,295	23,888	29
Meters (346)	92,359	3,177	30
Hydrants (348)	121,811	24,385	31
Other Transmission and Distribution Plant (349)	1,452	0	32
<b>Total Transmission and Distribution Plant</b>	<b>1,449,780</b>	<b>119,320</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	585		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	8,863		38
Other Tangible Property (390)	183,425	3,666	39
<b>Total General Plant</b>	<b>192,873</b>	<b>3,666</b>	
<b>Total utility plant in service directly assignable</b>	<b>3,705,702</b>	<b>124,124</b>	
Common Utility Plant Allocated to Water Department	0		40
<b>Total utility plant in service</b>	<b>3,705,702</b>	<b>124,124</b>	



**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Distribution Reservoirs and Standpipes (342)			483,054	26
Transmission and Distribution Mains (343)			722,414	27
Fire Mains (344)			0	28
Services (345)			120,183	29
Meters (346)	1,342		94,194	30
Hydrants (348)	842		145,354	31
Other Transmission and Distribution Plant (349)	0		1,452	32
<b>Total Transmission and Distribution Plant</b>	<b>2,184</b>	<b>0</b>	<b>1,566,916</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (370)	0		0	33
Structures and Improvements (371)			0	34
Office Furniture and Equipment (372)			585	35
Computer Equipment (372.1)			0	36
Transportation Equipment (373)			0	37
Other General Equipment (379)			8,863	38
Other Tangible Property (390)	1,928		185,163	39
<b>Total General Plant</b>	<b>1,928</b>	<b>0</b>	<b>194,611</b>	
<b>Total utility plant in service directly assignable</b>	<b>4,712</b>	<b>0</b>	<b>3,825,114</b>	
Common Utility Plant Allocated to Water Department			0	40
<b>Total utility plant in service</b>	<b>4,712</b>	<b>0</b>	<b>3,825,114</b>	



**SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS**

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			5,999	5,999	1
February			5,553	5,553	2
March			6,004	6,004	3
April			5,791	5,791	4
May			6,753	6,753	5
June			6,022	6,022	6
July			6,579	6,579	7
August			6,037	6,037	8
September			5,863	5,863	9
October			5,366	5,366	10
November			5,207	5,207	11
December			5,447	5,447	12
<b>Total for year</b>	<b>0</b>	<b>0</b>	<b>70,621</b>	<b>70,621</b>	
Less: Measured or estimated water used in main flushing and water treatment during year				1,156	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				69,465	16
Less: Water sold				51,254	17
Losses and unaccounted for				18,211	18
Percent unaccounted for to the nearest whole percent (%)				26%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Utility investigating the reason for the water loss.					
Maximum gallons pumped by all methods in any one day during reporting year				330	21
Date of maximum: 7/15/1998					22
Cause of maximum:					23
UNKNOWN					
Minimum gallons pumped by all methods in any one day during reporting year				150	24
Date of minimum: 6/1/1998					25
Total KWH used for pumping for the year				283,280	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28



**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
ELM AND MAIN	1	1,250	12	89,000	Yes	<b>1</b>
SPRING & HELENA STREETS	2	1,200	20	66,000	Yes	<b>2</b>
SPRING STREET	3	1,337	23	720,000	Yes	<b>3</b>



**SOURCES OF WATER SUPPLY - SURFACE WATERS**

Location (a)	Identification Number (b)	Intakes			Diameter in inches (e)
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)		
NONE					

1



**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	BOOSTER PUMP NO. 2	BOOSTER PUMPING NO. 1	WELL NO. 2	<b>1</b>
Location	415 SPRING ST.	415 SPRING ST.	415 SPRING ST.	<b>2</b>
Purpose	B	B	P	<b>3</b>
Destination	D	D	R	<b>4</b>
Pump Manufacturer	LAYNE & BOWLER	LAYNE & BOWLER	AMERICAN TURBINE	<b>5</b>
Year Installed	1996	1996	1992	<b>6</b>
Type	OTHER	OTHER	VERTICAL TURBINE	<b>7</b>
Actual Capacity (gpm)	400	400	250	<b>8</b>
Pump Motor or Standby Engine Mfr	G.E.	G.E.	G.E.	<b>9</b>
Year Installed	1996	1996	1996	<b>10</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>11</b>
Horsepower	40	40	40	<b>12</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification	WELL NO. 3			<b>14</b>
Location	224 SPRING ST.			<b>15</b>
Purpose	P			<b>16</b>
Destination	R			<b>17</b>
Pump Manufacturer	BYRON-JACKSON			<b>18</b>
Year Installed	1996			<b>19</b>
Type	OTHER			<b>20</b>
Actual Capacity (gpm)	500			<b>21</b>
Pump Motor or Standby Engine Mfr	BYRON JACKSON			<b>22</b>
Year Installed	1996			<b>23</b>
Type	ELECTRIC			<b>24</b>
Horsepower	100			<b>25</b>



**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification number or name	WATER TOWER WATER TREATMENT PLANT			<b>1</b>
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
				<b>3</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R		<b>4</b>
				<b>5</b>
Year constructed	1991	1996		<b>6</b>
				<b>7</b>
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE		<b>8</b>
				<b>9</b>
Elevation difference in feet (See Headnote 3.)	200	0		<b>10</b>
Total capacity in gallons	300,000	66,000		<b>11</b>
<b>WATER TREATMENT PLANT</b>				<b>12</b>
Disinfection, type of equipment (gas, liquid, powder, other)		LIQUID		<b>13</b>
				<b>14</b>
Points of application (wellhouse, central facilities, booster station, other)				<b>15</b>
				<b>16</b>
	CENTRAL FACILITIES			<b>17</b>
Filters, type (gravity, pressure, other, none)		PRESSURE		<b>18</b>
				<b>19</b>
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)		0.5800		<b>20</b>
				<b>21</b>
Is a corrosion control chemical used (yes, no)?		N		<b>22</b>
				<b>23</b>
Is water fluoridated (yes, no)?		N		<b>24</b>
				<b>25</b>



**WATER MAINS**

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	4.000	3,555	0	0	0	3,555
M	D	6.000	28,299	0	0	0	28,299
P	D	6.000	1,673	64	0	0	1,737
M	D	8.000	8,473	0	0	0	8,473
P	D	8.000	7,804	3,503	0	0	11,307
P	D	10.000	1,297	0	0	0	1,297
P	D	12.000	360	0	0	0	360
<b>Total Within Municipality</b>			<b>51,461</b>	<b>3,567</b>	<b>0</b>	<b>0</b>	<b>55,028</b>
<b>Total Utility</b>			<b>51,461</b>	<b>3,567</b>	<b>0</b>	<b>0</b>	<b>55,028</b>



**WATER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	518	0	0	0	518	10	1
M	1.000	16	40	0	0	56		2
M	1.500	4	12	0	0	16		3
M	2.000	1	0	0	0	1	1	4
M	4.000	1	0	0	0	1		5
M	6.000	1	0	0	0	1		6
<b>Total Utility</b>		<b>541</b>	<b>52</b>	<b>0</b>	<b>0</b>	<b>593</b>	<b>11</b>	



**METERS**

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

**Number of Utility-Owned Meters**

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	667	5	28	0	<b>644</b>	91	<b>1</b>
0.750	174	46	1	0	<b>219</b>	13	<b>2</b>
1.000	23	4	1	0	<b>26</b>	2	<b>3</b>
1.500	12	0	1	0	<b>11</b>	2	<b>4</b>
2.000	6	0	1	0	<b>5</b>	2	<b>5</b>
3.000	2	0	0	0	<b>2</b>	2	<b>6</b>
4.000	2	0	0	0	<b>2</b>	1	<b>7</b>
<b>Total:</b>	<b>886</b>	<b>55</b>	<b>32</b>	<b>0</b>	<b>909</b>	<b>113</b>	

**Classification of All Meters at End of Year by Customers**

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	469	53	0	1	0	121	<b>644</b>	<b>1</b>
0.750	113	13	0	2	0	91	<b>219</b>	<b>2</b>
1.000	4	12	2	3	0	5	<b>26</b>	<b>3</b>
1.500	2	6	0	1	0	2	<b>11</b>	<b>4</b>
2.000	0	2	1	2	0	0	<b>5</b>	<b>5</b>
3.000	0	0	0	2	0	0	<b>2</b>	<b>6</b>
4.000	0	2	0	0	0	0	<b>2</b>	<b>7</b>
<b>Total:</b>	<b>588</b>	<b>88</b>	<b>3</b>	<b>11</b>	<b>0</b>	<b>219</b>	<b>909</b>	



**HYDRANTS AND DISTRIBUTION SYSTEM VALVES**

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	87	15	7		95	2
<b>Total Fire Hydrants</b>	<b>87</b>	<b>15</b>	<b>7</b>	<b>0</b>	<b>95</b>	
<b>Flushing Hydrants</b>						
	3				3	3
<b>Total Flushing Hydrants</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3</b>	

**Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year**

Number of hydrants operated during year:	110
Number of distribution system valves end of year:	189
Number of distribution valves operated during year:	33



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## WATER OPERATING SECTION FOOTNOTES

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### Water Operation & Maintenance Expenses (Page W-05)

A/C 600 Salaries and Wages - Expense increase over 1997 because in 1997 more meteres were installed and labor was capitalized. In 1998 the labor was related to the operation of the plant.

A/C 650 Repairs to water plant- Expenses include hydrant audits in 1998 of \$11,000, in 1997 outside services included \$3,000 for hydrant audits.

A/C 682 Outside services - Included \$3,000 for hydrant audits in 1997.

A/C 686 Employee benefits - See explanation fo account 600, benefits were capitalized in 1997.

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### Water Mains (Page W-15)

The main additions were paid for by a developer.

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### Water Services (Page W-16)

The service additions were paid for by a developer.

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